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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

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| OMB APPROVAL | |
| OMB Number: | 3235-0123 |
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**ANNUAL AUDITED REPORT
FORM X-17A-5
PART III**

| |
|-----------------|
| SEC FILE NUMBER |
| 8- 66966 |

FACING PAGE
**Information Required of Brokers and Dealers Pursuant to Section 17 of the
Securities Exchange Act of 1934 and Rule 17a-5 Thereunder**

REPORT FOR THE PERIOD BEGINNING 01/01/07 AND ENDING 12/31/07
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: Berkshire Bridge Capital, LLC

| |
|-------------------|
| OFFICIAL USE ONLY |
| FIRM I.D. NO. |

ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)

2596 Grassy Spring Place
(No. and Street)
Las Vegas, NV
(City) (State)
89135
(Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT
Robert R. Lind (818) 790-7007
(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

Lucas, Horsfall, Murphy + Pndroh, LLP
(Name - if individual, state last, first, middle name)
100 E. Corson Street Pasadena CA 91103
(Address) (State) (Zip Code)

CHECK ONE:

- ☒ Certified Public Accountant
☐ Public Accountant
☐ Accountant not resident in United States or any of its possessions.

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*Claims for exemption from the requirement that the annual report be covered by the opinion of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis for the exemption. See Section 240.17a-5(e)(2)

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OATH OR AFFIRMATION

I, Robert R. Lind, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Berkshire Bridge Capital, LLC, as of 12/31, 2007, are true and correct. I further swear (or affirm) that neither the company nor any partner, proprietor, principal officer or director has any proprietary interest in any account classified solely as that of a customer, except as follows:

None



Betty M. Grant
Notary Public

Robert R. Lind
Signature
Managing Partner
Title

This report ** contains (check all applicable boxes):

- ☐ (a) Facing Page.
- ☐ (b) Statement of Financial Condition.
- ☐ (c) Statement of Income (Loss).
- ☐ (d) Statement of Changes in Financial Condition.
- ☐ (e) Statement of Changes in Stockholders' Equity or Partners' or Sole Proprietors' Capital.
- ☐ (f) Statement of Changes in Liabilities Subordinated to Claims of Creditors.
- ☐ (g) Computation of Net Capital.
- ☐ (h) Computation for Determination of Reserve Requirements Pursuant to Rule 15c3-3.
- ☐ (i) Information Relating to the Possession or Control Requirements Under Rule 15c3-3.
- ☐ (j) A Reconciliation, including appropriate explanation of the Computation of Net Capital Under Rule 15c3-1 and the Computation for Determination of the Reserve Requirements Under Exhibit A of Rule 15c3-3.
- ☐ (k) A Reconciliation between the audited and unaudited Statements of Financial Condition with respect to methods of consolidation.
- ☐ (l) An Oath or Affirmation.
- ☐ (m) A copy of the SIPC Supplemental Report.
- ☐ (n) A report describing any material inadequacies found to exist or found to have existed since the date of the previous audit.

**For conditions of confidential treatment of certain portions of this filing, see section 240.17a-5(e)(3).

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Berkshire Bridge Capital, LLC

Financial Statements

December 31, 2007

(with Independent Auditors' Report Thereon)

Berkshire Bridge Capital, LLC

INDEX TO FINANCIAL STATEMENTS

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Lucas, Horsfall, Murphy & Pindroh, LLP

Certified Public Accountants and Business Advisors

INDEPENDENT AUDITORS' REPORT

To the Members'
Berkshire Bridge Capital, LLC
Las Vegas, Nevada

We have audited the accompanying balance sheet of Berkshire Bridge Capital, LLC (a Nevada Limited Liability Company) as of December 31, 2007, and the related statements of income, members' equity and cash flows for the year then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Berkshire Bridge Capital, LLC as of December 31, 2007, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in United States of America.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The Schedules I-III on pages 8-10 are presented for purposes of additional analysis and are not a required part of the basic financial statements, but as supplementary information required by Rule 17a-5 of the Securities and Exchange Commission. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Lucas, Horsfall, Murphy & Pindroh, LLP

Pasadena, California
February 1, 2008

Berkshire Bridge Capital, LLC
BALANCE SHEET
December 31, 2007

ASSETS

CURRENT ASSETS

| | |
|------------------|------------|
| Cash | \$ 104,700 |
| Prepaid expenses | <u>847</u> |

| | |
|----------------------|----------------|
| TOTAL CURRENT ASSETS | <u>105,547</u> |
|----------------------|----------------|

PROPERTY AND EQUIPMENT

| | |
|--------------------------------|----------------|
| Furniture and fixtures | 11,348 |
| Less: Accumulated depreciation | <u>(9,460)</u> |

| | |
|---------------------------|--------------|
| Property & Equipment, net | <u>1,888</u> |
|---------------------------|--------------|

| | |
|--------------|--------------------------|
| TOTAL ASSETS | <u><u>\$ 107,435</u></u> |
|--------------|--------------------------|

LIABILITIES AND MEMBERS' EQUITY

MEMBERS' EQUITY

| | |
|-----------------|-------------------|
| Members' Equity | \$ <u>107,435</u> |
|-----------------|-------------------|

| | |
|-----------------------|----------------|
| TOTAL MEMBERS' EQUITY | <u>107,435</u> |
|-----------------------|----------------|

| | |
|---------------------------------------|--------------------------|
| TOTAL LIABILITIES AND MEMBERS' EQUITY | <u><u>\$ 107,435</u></u> |
|---------------------------------------|--------------------------|

The accompanying notes are an integral part of this statement.

Berkshire Bridge Capital, LLC
STATEMENT OF INCOME
For Year Ended December 31, 2007

| | |
|------------------------|------------------|
| Revenue | |
| Consulting | \$ 250,579 |
| Reimbursed expenses | 771 |
| Other income | <u>4,672</u> |
| Total Revenue | <u>256,022</u> |
| Expenses | |
| Bank service fees | 23 |
| Contributions | 100 |
| Depreciation | 1,119 |
| Dues and subscriptions | 1,054 |
| Insurance | 655 |
| Taxes and licenses | 1,840 |
| Maintenance | 246 |
| Office supplies | 1,697 |
| Postage | 1,343 |
| Professional fees | 114,169 |
| Seminars | 100 |
| Telephone | 5,491 |
| Travel | 42,533 |
| Utilities | <u>802</u> |
| Total Expenses | <u>171,172</u> |
| Net Income | <u>\$ 84,850</u> |

The accompanying notes are an integral part of this statement.

Berkshire Bridge Capital, LLC
STATEMENT OF MEMBERS' EQUITY
For the Year Ended December 31, 2007

| | | |
|------------------------------|----|-----------------------|
| Balance at December 31, 2006 | \$ | 72,585 |
| Net Income | | 84,850 |
| Distributions | | <u>(50,000)</u> |
| Balance at December 31, 2007 | \$ | <u><u>107,435</u></u> |

The accompanying notes are an integral part of this statement.

Berkshire Bridge Capital, LLC
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2007

| | |
|--|--------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Net Income | \$ 84,850 |
| Adjustments to reconcile net income to net cash provided by operating activities: | |
| Depreciation | 1,119 |
| Loss on disposal of assets | 644 |
| Change in: | |
| Account receivable | 12,000 |
| Prepaid expenses | <u>(325)</u> |
| Net Cash Provided by Operating Activities | <u>98,288</u> |
| CASH FLOW FROM INVESTING ACTIVITIES | |
| Purchase of equipment | <u>(1,270)</u> |
| Net Cash Used in Investing Activities | <u>(1,270)</u> |
| CASH FLOW FROM FINANCING ACTIVITIES | |
| Members' distributions | <u>(50,000)</u> |
| Net Cash Used in Financing Activities | <u>(50,000)</u> |
| NET INCREASE IN CASH DURING THE YEAR | 47,018 |
| CASH, BEGINNING OF PERIOD | <u>57,682</u> |
| CASH, END OF PERIOD | <u><u>\$ 104,700</u></u> |

The accompanying notes are an integral part of this statement.

Berkshire Bridge Capital, LLC
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Business Activity

Berkshire Bridge Capital, LLC (the Company) is formed under the laws of the State of Nevada. The Company provides investment banking services. The Company is registered with the Financial Industry Regulatory Authority (FINRA) and the Securities and Exchange Commission (SEC). The Company is not authorized to handle securities transactions. All security transactions go through other broker dealers. The Company does not carry customer accounts.

Revenue Recognition

Consulting income and referral fees are recorded at the time the transaction is executed and the income can be reasonably be determined. Revenue generated from reimbursed expenses is recognized when the reimbursable expense has been incurred.

Income Taxes

Berkshire Bridge Capital, LLC is taxed as a partnership under the Internal Revenue Code and a similar state statute. In lieu of income taxes, the members of the LLC are taxed on their proportionate share of the LLC's taxable income. Therefore, no provision or liability for Federal or state income taxes related to the LLC is included in these financial statements.

Property and Equipment

Property and equipment are stated at cost less accumulated depreciation. Depreciation of property and equipment for financial statement purposes is calculated using the straight-line method over the estimated useful lives of the assets, ranging from 5 to 7 years. Depreciation expense for the year ended December 31, 2007 was \$1,119.

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect: reported amounts of the assets and liabilities; disclosure of contingent assets and liabilities at the date of the financial statements; and revenues and expenses during the reporting period. Actual results may differ from these estimates.

Concentration of Credit Risk

For the year ended December 31, 2007, 100% of the Company's revenue are earned from four customers.

Berkshire Bridge Capital, LLC
NOTES TO FINANCIAL STATEMENTS (Continued)

2. NET CAPITAL REQUIREMENT

As a registered broker-dealer, the Company is subject to the SEC's Uniform Net Capital Rule which requires that Net Capital, as defined, shall be at least the greater of \$5,000 or one-fifteenth of aggregate indebtedness, as defined. Net capital and aggregate indebtedness change from day to day, and as of December 31, 2007, the Company had net capital, as defined, of \$104,700, which exceeded the statutory requirement of \$5,000 by \$99,700.

Berkshire Bridge Capital, LLC
Schedule I - Computation of
Net Capital Under Rule 15c3-1
December 31, 2007

| | |
|--|--------------------------|
| Net Capital | |
| Members' Equity | \$ <u>107,435</u> |
| Total members' equity qualified for net capital | <u>107,435</u> |
| Total capital and allowable subordinated borrowings | <u>107,435</u> |
| Deductions and/or charges: | |
| Nonallowable assets: | |
| Prepaid expenses | 847 |
| Furniture and fixtures | <u>1,888</u> |
| Net Capital | \$ <u><u>104,700</u></u> |
| Computation of net capital requirement: | |
| Minimum net capital required | \$ <u><u>5,000</u></u> |
| Excess net capital | \$ <u><u>99,700</u></u> |
| Excess net capital at 1,000% | \$ <u><u>104,700</u></u> |
| Percentage of aggregate indebtedness | <u><u>- %</u></u> |

The audited net capital computation under Rule 15c3-1 is in agreement with unaudited net capital computation numbers in Part IIA. SEC Rule 17a-5(d)(4).

See Independent Auditors' Report

Berkshire Bridge Capital, LLC
Schedule II - Computation for Determination of Reserve Requirements
Under Rule 15c3-3 of the Securities and Exchange Commission
As of December 31, 2007

A computation of reserve requirements is not applicable to Berkshire Bridge Capital, LLC, as the Company qualifies for exemption under Rule 15c3-3(k)(2)(i).

See Independent Auditors' Report

Berkshire Bridge Capital, LLC
Schedule III - Information Relating to Possession or Control Requirements
Under Rule 15c3-3 of the Securities and Exchange Commission
As of December 31, 2007

Information relating to possession or control requirements is not applicable to Berkshire Bridge Capital, LLC, as the Company qualifies for exemption under Rule 15c3-3(k)(2)(i).

See Independent Auditors' Report



Lucas, Horsfall, Murphy & Pindroh, LLP

Certified Public Accountants and Business Advisors

Michael P. Amerio, C.P.A.
Ariel E. Drachenberg, C.P.A.
William D. Horsfall, C.P.A.
Julie Lee, C.P.A.
* William R. (Bob) Lucas, C.P.A.
James P. Murphy, C.P.A.
Curtis R. Natham, C.P.A.
Corene L. Pindroh, C.P.A.
Michael H. Sovik, C.P.A.
John W. Tracey, C.P.A.
Glenn A. Wallmark, C.P.A.

* retired

**INDEPENDENT AUDITORS' REPORT ON INTERNAL ACCOUNTING
CONTROL REQUIRED BY S.E.C. RULE 17A-5**

To the Members'
Berkshire Bridge Capital, LLC
Las Vegas, Nevada

In planning and performing our audit of the financial statements and supplemental schedules of Berkshire Bridge Capital, LLC (the Company), for the year ended December 31, 2007, we considered its internal control, including control activities for safeguarding securities, in order to determine our auditing procedures for the purpose of expressing our opinion on the consolidated financial statements and not to provide assurance on internal control.

Also, as required by rule 17a-5(g)(1) of the Securities and Exchange Commission (SEC), we have made a study of the practices and procedures followed by the Company including tests of such practices and procedures that we considered relevant to the objectives stated in rule 17a-5(g) in making the periodic computations of aggregate indebtedness (or aggregate debits) and net capital under rule 17a-3(a)(11) and for determining compliance with the exemptive provisions of rule 15c3-3. Because the Company does not carry securities accounts for customers or perform custodial functions relating to customer securities, we did not review the practices and procedures followed by the Company in any of the following:

1. Making quarterly securities examinations, counts, verifications, and comparisons
2. Recordation of differences required by rule 17a-13
3. Complying with the requirements for prompt payment for securities under Section 8 of Federal Reserve Regulation T of the Board of Governors of the Federal Reserve System.

The management of the Company is responsible for establishing and maintaining a system of internal accounting control and the practices and procedures referred to in the preceding paragraph. In fulfilling this responsibility, estimates and judgments by management are required to access the expected benefits and related costs of control procedures and of the practices and procedures referred to in the preceding paragraph and to access whether those practices and procedures can be expected to achieve the Commission's above-mentioned objectives. The objectives of a system and the practices and procedures are to provide management with reasonable, but not absolute, assurance that assets for which the Company has responsibility are safeguarded against loss from unauthorized use or disposition, and the transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Rule 17a-5(g) lists additional objectives of the practices and procedures listed in the preceding paragraph.

Because of inherent limitations in internal control or the practices and procedures referred to above, error or fraud may occur and not be detected. Also, projection of any evaluation of them to future periods is subject to the risk that they may become inadequate because of changes in conditions or that the effectiveness of their design and operation may deteriorate.

Our consideration of internal control would not necessarily disclose all matters in internal control that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of the specific internal control components does not reduce to a relatively low level the risk that error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. However, we noted no matters involving internal control, including control activities for safeguarding securities, that we consider to be material weaknesses as defined above.

We understand that practices and procedures that accomplish the objectives referred to in the second paragraph of this report are considered by the SEC to be adequate for its purposes in accordance with the Securities Exchange Act of 1934 and related regulations, and that practices and procedures that do not accomplish such objectives in all material respects indicate a material inadequacy for such purposes. Based on this understanding and on our study, we believe that the Company's practices and procedures were adequate at December 31, 2007, to meet the SEC's objectives.

This report is intended solely for the use of management and the Securities and Exchange Commission and is not intended to be and should not be used by anyone other than these specified parties.

Lucas, Harpell, Murphy & Pendergast, LLP

Pasadena, California
February 1, 2008

END